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Commissioner for Patents Alexandria, VA 22313

Date of Debosit

Gustavo Siller Jr. Reg. No.:32,305

Name of applicant, assignee or Registered Representative

Signature

ate of Denosit

Our Case No. 9281-4209 Client Reference No. N US 00114

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Naoya Hasegawa et al.

Serial No. 10/017,301

Filing Date: December 14, 2001

For:

Magnetic Sensing Element with Improved

Sensitivity and Method for Making the

Same

BERNATZ

Examiner: V. D. Koppikar

Group Art Unit: 1775

AMENDMENT AFTER FINAL

Mail Stop Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313 - 1450

Dear Sir:

This is in Reply to the Patent Office Action, mailed on February 13, 2004 in the above referenced application. Applicants respectfully request reconsideration, reexamination of claims 1 – 16 in view of the following amendments and remarks.